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# NASA Procedural Requirements

**COMPLIANCE IS MANDATORY****NPR 9310.1**Effective Date: September 30,  
2008Expiration Date: September  
30, 2013[Printable Format \(PDF\)](#)

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 (NASA Only)

## Subject: External Reports - Accounting

**Responsible Office: Office of the Chief Financial Officer**

[| TOC](#) | [Preface](#) | [Chapter1](#) | [Chapter2](#) | [Chapter3](#) | [Chapter4](#) | [Chapter5](#) | [Chapter6](#) | [Chapter7](#) |  
[Chapter8](#) | [Chapter9](#) | [Chapter10](#) | [Chapter11](#) | [Chapter12](#) | [Chapter13](#) | [AppendixA](#) | [AppendixB](#)  
[| ALL](#) |

## Appendix B. Description of Authority and Applicable Documents

### B.1 Authority

**B.1.1 31 U.S.C 1353, Acceptance of Travel and Related Expenses from Non-Federal Sources.** This law grants Executive Branch departments and agencies authority to accept travel assistance to events held away from a Federal employee's official duty station.

**B.1.2 31 U.S.C. § 1554, Audit Control and Reporting.** This section requires all Federal agencies to report on the year-end fund status and to certify that obligated balances in each appropriation account reflect proper, existing obligations and expenditures were proper and were supported by the certified obligations.

**B.1.3 31 U.S.C. 3515, Financial Statements of Agencies.** Financial Reporting and Accounting System, requires the Secretary of the Treasury (the Secretary) prepare reports on the operations of the U.S. Government; and each executive agency provide the Secretary such reports and information relating to financial condition and operations as the Secretary may require.

**B.1.4 31 U.S.C. § 3524, Auditing Expenditures Approved Without Vouchers.** This law states that accounts containing unvouchered expenditures may be subject to audit by the Comptroller General.

**B.1.5 31 U.S.C. § 3719, Reports on Debt Collection Activities.** This is the law that authorizes Treasury to require NASA to report the information requested on the TROR.

**B.1.6 Budget and Accounting Procedures Act of 1950, Public Law 784 (31 U.S.C. § 3513(a)).** Section 114 requires each executive branch agency to furnish financial and operational information as the Secretary of the Treasury may stipulate. This statement must cover all accounts and associated activities of the executive branch of the Federal Government.

**B.1.7 Chief Financial Officers Act of 1990, Public Law 101-576.** This law amended Title 31, United States Code (U.S.C.), to improve financial management in the Federal government, establishing a CFO within each major executive agency and setting forth the responsibilities of that position, which include providing complete, reliable, consistent, and timely information for management and reporting requirements.

**B.1.8 Government Performance and Results Act (GPRA) of 1993, Public Law 103-62,** which addresses the need to measure performance against costs.

**B.1.9 Government Management Reform Act of 1994, Public Law 103-356 (31 U.S.C. § 331(e)(1)).** Section 405 requires that the Secretary of the Treasury annually prepare and submit to the President and the Congress an audited financial statement for the preceding fiscal year.

**B.1.10 Reports Consolidation Act of 2000, Public Law 106-531,** which provides for the consolidation of agencies financial statements to Governmentwide financial statements.

**B.1.11 OMB Circular No. A-11, *Preparation, Submission, and Execution of the Budget*.** OMB uses the information to prepare the annual report required by law 31 U.S.C. § 3524 and on accounts containing unvouchered expenditures that are potentially subject to audit by the Comptroller General.

**B.1.12 OMB Circular No. A-136, *Financial Reporting Requirements*,** which provides guidance on how to prepare financial statements.

**B.1.13 Treasury Financial Manual (TFM), Volume I, Part 2, Chapter 4100.** This section of the Treasury Financial Manual provides an implementation guide for 31 U.S.C. § 3719. The Treasury Financial Management Service (FMS) is the bureau within the Treasury with delegated authority to carry out Treasury's Governmentwide debt collection responsibilities. Those NASA individuals preparing the Receivables Report should be familiar with the provisions of this TFM chapter. The Instructional Workbook for Preparing the "Treasury Report on Receivables and Debt Collection Activities" is a supplement to this Chapter and provides comprehensive instructions on how to complete the report.

**B.1.14 Treasury Financial Manual (TFM), Part 2, Chapter 4700, "Agency Reporting Requirements for the Financial Report of the United States Government,"** states the agency requirement to submit the pre-closing adjusted trial balance to the U.S. Treasury.

**B.1.15 Treasury Financial Manual (TFM), Part 2, Chapter 4200, "Agency Reporting on Unexpended Balances of Appropriations and Funds,"** states the agency requirement to submit the Year-End Closing Statement and the Report on Budget Execution and Budgetary Resources to the Office of Management and Budget and the U.S. Treasury.

**B.1.16 Treasury Financial Manual, Supplement 2 (TFM-S2), United States Standard General Ledger (USSGL),** which provides accounting guidance, including the Standard General Ledger to be used in accounting for and reporting on U.S. Government activities.

**B.1.17 Treasury Financial Manual (TFM) 2 - 3300, Statement of Transactions (FMS 224), "Reporting By Agencies for Which the Treasury Disburses,"** provides guidance that Government departments and agencies follow when preparing and submitting the monthly FMS 224 and related supporting documents.

**B.1.18 Treasury Bulletin No. 2007-03, "Intragovernmental Business Rules,"** applies to intragovernmental business among Federal entities. Accordingly, the bulletin provides Federal entities with guidance for recording and reconciling intragovernmental exchange transactions, fiduciary, and transfers between Federal entities.

**B.1.19 Federal Accounting Standard Advisory Board (FASAB),** which provides authoritative guidance to Federal agencies in defining accounting information to be included in the Financial Statements.

**B.1.20 General Services Administration (GSA) Federal Travel Regulation (FTR), Chapter 304, "Payments From Non-Federal Source."** Regulations that implement statutory requirements and Executive branch policies for travel by Federal civilian employees and others authorized to travel at Government expense.

## B.2 Applicable Documents

**B.2.1 NASA Policy Directive (NPD) 1000.3, "The NASA Organization."** This NPD states that it is the mission of the OCFO to provide professional leadership for control and reporting of all Agency fiscal resources.

**B.2.2 NASA Policy Directive (NPD) 9310.1, "The Agency Report on Fund Status and the Agency Certification of Obligations and Expenditures."** In this NPD, the NASA Administrator delegated the responsibility for complying with this reporting requirement to the Agency Chief Financial Officer (CFO).

| [TOC](#) | [Preface](#) | [Chapter1](#) | [Chapter2](#) | [Chapter3](#) | [Chapter4](#) | [Chapter5](#) | [Chapter6](#) |  
[Chapter7](#) | [Chapter8](#) | [Chapter9](#) | [Chapter10](#) | [Chapter11](#) | [Chapter12](#) | [Chapter13](#) |  
[AppendixA](#) | [AppendixB](#) | [ALL](#) |

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